

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

App. No.:	10/665,315	Art Unit:	2615
Applicants:	Cheng et al.	Examiner:	Chau, Corey P.
Filed:	Sept. 18, 2003	Confirmation No.:	5447
Title:	MULTI-CHANNEL SURROUND SOUND EXPANSION METHOD	Docket No.:	250320-1040

Mail Stop: Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

RESPONSE TO OFFICE ACTION (WITH AMENDMENTS)

Sir:

The outstanding non-final Office Action mailed **January 10, 2007** has been carefully considered. In response thereto, please enter and consider the following:

- 1) *Amendments to the Specification* (starting on p. 2 of this document);
- 2) *Amendments to the Claims* (starting on p. 4 of this document); and
- 4) *Remarks* (starting on p. 9 of this document).

Reconsideration and allowance of the application and presently pending claims, as amended, are respectfully requested.